IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2029 OF 2004
IN
INCOME TAX APPEAL NO.846 OF 2004

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.Narang Hotels & Resorts Pvt.Ltd. ..Respondent.

Ms.P.P.Bhosale with B.M.Chatterjee i/b. Pankaj Kapoor for appellant.

Ms.Beena Pilla i/b. D.M.Harish for respondent.

CORAM : F.I.REBELLO AND
R.V.MORE, JJ.

DATED : 3RD JULY, 2007.

P.C. :-

There is a delay of 195 days in preferring the appeal. The affidavit of Shri R.K.Vohra, Asstt. Commissioner of Income Tax Act, one might see is totally silent as to what were the reasons for not preferring the appeal in time. The additional affidavit has now been filed by Shri Prakash Dube, Dy. Commissioner of Income Tax and various dates of steps taken for preferring the appeal has been set out.

2. On behalf of the respondent, the learned counsel contends that the cause show would not amount to sufficient cause and consequently, the delay ought not to be condoned.

3. We have considered the averments in the cause shown. In our opinion, there is sme delay in receiving the scrutiny report as also time taken by the Ministry of Law in preparing the Appeal Memo. However, we find that the appellant was interested in prosecuting the matter and were in fact prosecuting the matter. To our mind, ends of justice would be made if the delay is condoned. Delay is condoned. Motion is made absolute in terms of prayer clause (a). Office to register the appeal.

(F.I.REBELL0, J.)

(R.V.MORE, J.)